IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.115 OF 2005

The Commissioner of Central Excise,
Thane - I .. Appellant

V/s

M/s.Hindustan Coca Cola Beverages
Pvt. Ltd.,Wada .. Respondent

Shri.R.V.Desai, Sr. Counsel with Shri.K.R.Chaudhari for the Appellant.
Shri.D.B.Shroff, Sr. Counsel i/b. M/s.Cr.Bayley & Co. for the Respondent.

CORAM : DR.S.RADHAKRISHNAN & J.P.DEVADHAR, JJ.

DATE : 7TH FEBRUARY, 2006.

P.C.:

1. Heard the learned Counsel for the parties. We have perused the order dated 3rd March, 2005 passed by the learned CESTAT. The Tribunal has disposed of the above appeal relying on the decision in **M/s. Pepsico India Holding Ltd. Vs. CCE, 2001 (130) ELT 193(T)**. The Department has accepted the said judgment. We have also perused the judgment of the Hon'ble Supreme Court in **Vikram Cement Vs. Commissioner of Central Excise, Indore - 2006 (194) E.L.T. 3 (SC)** and also the judgment of the Hon'ble Supreme Court in **Birla Corporation Ltd. Vs. Commissioner of Central Excise**

- 2005 (186) E.L.T. 266 (SC).

2. In view thereof there is no substantial question of law involved in the above appeal. Appeal stands dismissed.

(DR.S.RADHAKRISHNAN,J.)

(J.P.DEVADHAR,J.)